

**Amendments to the Claims**

This listing of claims will replace all prior listings of claims in the application.

**Listing of Claims**

1. (Currently Amended) A method for preparing a solid acid catalyst containing ~~tin~~crystalline metastannic acid, comprising: preparing a support comprising a crystalline ~~tin oxide~~metastannic acid, bringing the support into contact with organic acid ions, then bringing the support into contact with a sulfate group-containing compound, and then calcining the support.

2. (Canceled)

3. (Currently Amended) A solid acid catalyst containing crystalline metastannic acid and having a tin content of not less than 30% by weight as metal in the catalyst, a sulfate group supported thereon and an absolute value of argon adsorption heat of 30 kJ/mol or more, which is used in acid-catalytic reactions.

4. (Original) The solid acid catalyst according to Claim 3, wherein, in the infrared reflection spectrum of the catalyst, reflectance at  $1280\text{ cm}^{-1}$  is less than reflectance at  $1220\text{ cm}^{-1}$ .